



HOSPITAL EXPENDITURE

IN LONDON AND THE PROVINCES.

BEING AN ANALYSIS
OF THE WORKING EXPENSES OF FORTY-SIX LONDON
AND PROVINCIAL HOSPITALS FOR THE YEAR 1868.

*With a Short Commentary
Presented to the Weekly Board of Governors of St. Mary's Hospital,
on the 21st of January, 1870,*

BY JOS. G. WILKINSON,
SECRETARY.

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1870.

HOSPITAL STATISTICS

	Charing Cross.	Guy's.	King's College.	London.	
Number of Beds	a120	560	152	560	
Average Number of In-Patients Resi- dent, daily, throughout the Year ..	105½	498	136	431	
Number of In-Patients admitted during the Year	1227	4831	1690	4932	
Number of Out-Patients and Casualties	17657	76541	31942	39082	
Number of Lying-In Cases Attended ..	185	1783	618	622	
Cost of Provisions (including Ale and Porter).....	£ 1705 14 7	£ 6668 0 0	£ 2107 6 9	£ 9358 14 4	
Washing	213 8 8	334 0 0	459 12 10	0 0 0	
Coals, Gas, and Water Rate.....	404 18 9	1692 0 0	{ 942 12 9 83 13 7 }	{ 1879 14 4 858 8 8 }	
Soap, Soda, Candles, Wood, &c.	94 13 0				
Bedding and Linen	227 5 0	1434 0 0	{ 243 2 11 110 9 5 }	{ 871 16 4 871 16 4 }	
Furniture, Earthenware, Ironmongery, and Turnery	337 7 8				
Drugs.....	671 2 11	3051 0 0	{ 716 1 4 372 2 9 }	{ 4044 8 11 123 17 3 }	
Dispensary Sundries	326 16 0				
Surgical Instruments	50 6 5	693 0 0	533 11 5	1735 6 6	
Wine and Spirits	233 4 5				
Salaries of Officers.....	£736 0 0	5453 0 0	£790 10 0	£5835 2 0	
Wages of Porters and Servants.....	£355 0 8	4199 0 0	{ £538 3 4 £1345 0 0 }		
Wages of Nurses, Extra Nurses, and Scourers	£1015 13 9				
Miscellaneous Expenses	822 18 2	4262 0 0	1329 2 0	2694 6 9	
Total cost of Maintenance for 1868....	7194 10 0	p27786 0 0	9695 6 4	27277 17 9	
Less cost of Out-Patients	892 2 0	3916 4 0	1628 0 0	1985 4 0	
Total cost of In-Patients	6302 8 0	23869 16 0	8067 6 4	25292 13 9	
Average cost of each Bed occupied	59 14 9	47 18 7	59 6 4	58 13 8	
Average cost of each In-Patient	5 2 8	4 18 9	4 15 5	5 2 6	
Proportion of In-Patients admitted to each Bed occupied	11·6	9·7	12·4	11·4	

a This number was increased to 130 in September, 1868. b For patients only. c Including f 25 beds were closed for 4½ months owing to alterations. g Including board of Servants & Nurses. h Including p The expenditure of Guy's and St. Bartholomew's here given, is obtained from the returns furnished

OR THE YEAR 1868.

LONDON GENERAL HOSPITALS.

Middlesex.	St. Bartholomew's	St. George's.	St. Mary's.	University College.	Westminster.	Seamen's Hospital, Dreadnought.
f310	650	350	157	136	193	200
235	550 (?)	309	148	119	143	142
2008	5962	3810	1873	1418	1899	1892
21990	120000	17144	21677	24991	28066	1030
946	1200	395	303	800	—	—
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
935 7 0	10386 0 0	d7058 15 3	b2445 13 6	h2481 1 11	g2007 12 1	b1990 15 4
0 0 0	641 0 0	664 1 10	357 12 0	69 5 6	275 6 5	280 7 11
016 4 9	1618 0 0	{ 969 3 6	548 5 0	577 13 9	497 19 0	283 9 5
279 19 11		{ 186 9 0	134 17 0	59 15 5	32 14 10	50 11 7
524 7 11	1422 0 0	{ 760 0 6	209 14 4	511 11 1	166 16 0	188 18 1
		{ 432 9 0	209 1 4	328 4 4	96 13 2	74 10 10
310 7 9	4215 0 0	{ 1221 13 9	743 1 9	1384 0 1	437 19 9	187 0 8
174 18 0		{ 508 15 0	247 5 5	327 14 9	243 18 9	71 9 0
700 14 2	1659 0 0	{ 237 5 6	75 0 6	214 6 4	100 2 6	33 0 8
	3968 0 0	682 3 3	451 10 2	635 7 6	421 1 0	188 8 0
1061 3 1		e1470 0 0	e1194 15 6	i1079 16 2	e1055 4 11	c2205 18 11
		{ e976 7 4	e678 10 0	e667 12 10		
	6709 0 0	{ e1260 10 7	e1397 4 0	e1226 8 0	e1006 16 0	c1256 11 9
1785 15 8	7353 0 0	2043 7 6	924 9 5	918 14 11	774 17 1	1135 14 7
5788 18 3	p37971 0 0	18471 2 0	9616 19 11	10481 12 7	7117 1 1	7946 16 9
1146 16 0	6060 0 0	876 19 0	1099 0 0	1289 11 0	1403 6 0	51 10 0
4642 2 3	31911 0 0	17594 3 0	8517 19 11	9192 1 7	5713 15 1	7895 6 9
2 6 1	58 0 4	56 18 9	57 11 1	77 4 10	39 19 1	55 12 0
7 5 10	5 7 0	4 12 4	4 10 11	6 9 7	3 0 2	4 3 5
8·5	10·8	12·3	12·6	11·9	13·2	13·3

board. d Including board of Officers, Servants, and Nurses. e Not including Board.
 part board of Officers & Servants. i Including part board. o These figures obtained from Medical Directory.
 the Charity Commissioners, and published in the "Lancet" of the 11th of December, 1869.

HOSPITAL STATISTICS

LONDON SPECIAL

LONDON SPECIAL				
	Cancer Hospital, Brompton.	Hospital for Sick Children, Gt. Ormond-st.	Consumption Hospital, Brompton.	Lock Hospitals Male & Female
Number of Beds.....	80	75	210	160
Average Number of In-Patients Resi- dent daily, throughout the Year ..	40	71	194	143
Number of In-Patients admitted during the Year	222	718	1068	1474
Number of Out-Patients and Casualties	317	15143	9787	5052
Number of Lying-In Cases Attended ..	—	—	—	—
Cost of Provisions (including Ale and Porter)	£ 1225 11 11	£ 1156 0 5	£ 3412 16 5	£ 1758 6 4
Washing	109 1 5	245 13 11	189 13 5	87 6 8
Coals, Gas, and Water Rate.....	150 18 0	200 5 9	772 14 6	397 18 1
Soap, Soda, Candles, Wood, &c.	0 0 0	24 11 10	33 12 9	70 2 2
Bedding and Linen	164 15 1	47 16 6	249 14 3	141 18 10
Furniture, Earthenware, Ironmongery, and Turnery		55 6 3	327 2 3	
Drugs.....	417 12 9	715 16 9	1446 11 2	463 1 3
Dispensary Sundries			71 5 4	106 16 6
Surgical Instruments	25 18 0	82 19 2	45 17 0	27 16 0
Wine and Spirits	347 8 0	117 6 4	634 16 4	87 18 4
Salaries of Officers.....	£ 956 19 0	£ 537 2 10	£ 2877 8 8	£ 1247 14 10
Wages of Porters and Servants	£ 255 15 6	£ 540 5 7		
Wages of Nurses, Extra Nurses, and Scourers				
Miscellaneous Expenses.....	1453 1 0	823 9 0	1330 0 5	588 11 8
Total cost of Maintenance for 1868	5107 0 8	4546 14 6	11391 7 6	4977 11 3
Less cost of Out-Patients	158 10 0	757 3 0	978 7 0	252 12 0
Total cost of In-Patients	4948 10 8	3789 11 6	10413 0 6	4724 19 3
Average cost of each Bed occupied	123 14 3	53 7 5	53 13 6	33 0 10
Average cost of each In-Patient	22 5 9	5 5 6	9 15 0	3 4 1
Proportion of In-Patients admitted to each Bed occupied	5 5	10·0	5·5	10·3

a Including board of Officers, Servants, and Nurses; and Soap, Soda, &c.

b For patients only.

f Including Insurance and Taxes.

g Including £62

k Including Spectacles and Artificial Eyes.

n Including

FOR THE YEAR 1868.

HOSPITALS.				PROVINCIAL GENERAL HOSPITALS.						
London Fever Hospital.	Royal London Ophthalmic Hospital.	Birmingham General Hospital.	Birmingham Queen's Hospital.	Bradford Infirmary.	Brighton. Sussex County Hospital,	Bristol General Hospital.				
320	40	236	130	120	160	130				
209	38	198	114	74	127	115				
3657	883	2593	1211	723	1236	1350				
—	18294	18102	15362	4804	6059	15504				
—	—	—	83	—	—	—				
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
392 1 1	a828 19 6	d3303 11 4	d1992 16 1	d1489 11 5	n3092 13 11	d2289 8 2				
0 0 0	85 0 5	0 0 0	0 0 0	66 14 6	0 0 0	0 0 0				
507 13 11	f106 6 2	861 14 2	319 0 1	252 4 11	622 8 2	367 14 9				
97 8 0	0 0 0	134 19 3	48 0 6	0 0 0	0 0 0	54 0 0				
309 14 7	67 7 7	304 13 9	356 18 7	h587 0 11	61 17 11	207 19 7				
123 12 6		179 14 3	70 14 0		254 0 3					
272 4 10	219 0 8	830 17 6	459 16 3	552 19 5	749 12 11	321 14 7				
	k221 2 4	470 10 0	139 2 10	162 19 9	198 14 10	152 4 2				
443 10 7	14 13 6	73 2 3	g163 12 5	62 0 0	48 18 11	50 14 11				
1091 9 6	e545 7 6	220 3 6	168 1 4	198 15 0	245 0 9	201 16 0				
	e545 7 6	e860 2 0	e659 3 4	e878 9 11	e697 10 0	e485 12 10				
1059 10 9	e185 16 10	e1280 7 3	{ e136 10 0 e379 9 9 }		e829 9 6	e812 19 4				
714 17 11	325 16 3	1539 3 3	801 14 6	0 0 0	923 2 4	281 9 0				
3012 3 8	2599 10 9	10058 18 6	5694 19 9	4449 16 4	7723 9 6	5225 13 4				
0 0 0	914 14 0	905 2 0	772 5 0	240 4 0	302 19 0	775 4 0				
8012 3 8	1684 16 9	9153 16 6	4922 14 9	4209 12 4	7420 10 6	4450 9 4				
8 6 8	44 6 9	46 4 7	43 3 7	56 17 8	58 8 7	38 14 0				
2 3 9	1 18 1	3 10 7	4 1 3	5 16 5	6 0 0	3 5 11				
17.5	23.2	13.1	10.6	9.8	9.7	11.7				

c Including board. d Including board of Officers, Servants and Nurses.
 or trusses. h Including miscellaneous expenses.
 board of Officers, Servants and Nurses; and Soap, Candles, &c.

e Not including board.

HOSPITAL STATISTICS

PROVINCIAL GENERAL HOSPITALS.

	Cambridge. Addenbrooke's Hospital.	Chester. General Infirmary.	Devonport. Royal Albert Hospital.	Gloucester. General Infirmary.
Number of Beds	120	150	9162	141
Average Number of In-Patients Resi- dent, daily, throughout the Year ..	71½	56	144	82
Number of In-Patients admitted during the Year	715	702	1319	727
Number of Out-Patients and Casualties	2051	5261	—	1417
Number of Lying-In Cases Attended ..	—	—	—	—
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cost of Provisions (including Ale and Porter).....	i 1347 11 1	997 5 0	d 1988 9 3	b 1117 11 7
Washing.....	39 19 0	80 0 0	162 16 9	138 15 8
Coals, Gas, and Water Rate.....	a 71 16 8	184 19 4	357 11 0	201 16 9
Soap, Soda, Candles, Wood, &c.	0 0 0	24 11 6	0 0 0	20 15 8
Bedding and Linen	36 10 10	35 0 0	0 0 0	115 13 2
Furniture, Earthenware, Ironmongery, } and Turnery	89 6 11	58 8 5	0 0 0	150 6 4
Drugs.....	471 9 11	253 16 11	198 11 2	290 4 2
Dispensary Sundries		97 16 7		113 9 4
Surgical Instruments.....	15 13 8	31 5 3	m 42 15 5	21 14 8
Wine and Spirits	36 16 10	28 0 0	49 5 9	48 5 0
Salaries of Officers.....	e 290 12 0	465 0 0	e 486 17 3	c 410 0 0
Wages of Porters and Servants.....	e 93 14 6	177 17 2	e 484 1 7	c 246 1 3
Wages of Nurses, Extra Nurses, and } Scourers	e 248 6 5	56 0 0		c 423 7 0
Miscellaneous Expenses	603 18 5	156 0 0	234 13 7	343 15 0
Total cost of Maintenance for 1868....	3345 16 3	2546 0 2	4005 1 9	3641 15 1
Less cost of Out-Patients	102 11 0	263 1 0	0 0 0	70 1 1
Total cost of In-Patients	3243 5 3	2282 19 2	4005 1 9	3570 16 0
Average cost of each Bed occupied	45 7 2	40 15 4	27 16 3	43 10 1
Average cost of each In-Patient	4 10 8	3 5 0	3 0 8	4 18 1
Proportion of In-Patients admitted to each Bed occupied	10.0	12.3	9.1	8.8

a Gas and Water only. *b* For patients only. *c* Including board. *d* Including board of Officers
g This is the average for the year, the number having been increased *a*
i Including board of Officers, Servants and Nurses; and Coals, Coke, &c. *k* Including

	Infrmary.	Glasgow.	Edinburgh.	Paisley.	Hereford.	Leeds.	General.	Infrmary.	Infrmary and Fever House.
Number of Beds.....	260	583	554	160	84	140	137	204	163
Average Number of In-Patients Resident, daily, throughout the Year ..	120	445	402	53	51	112	132	168	1648
Number of In-Patients admitted during the Year ..	1625	5314	4380	978	465	1279	1677	1648	8548
Number of Out-Patients and Casualties	7628	—	—	4702	1177	5184	5977	8548	—
Number of Lying-in Cases Attended ..	—	—	—	—	—	—	—	—	—
Cost of Provisions (including Ale and Porter).....	£1654 5 11	£7358 8 4	£7001 4 0	£850 14 3	£736 8 7	£1694 0 0	£2269 0 0	£2512 16 11	£2512 16 11
Washing	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	107 0 0	43 0 0	0 0 0	0 0 0
Coals, Gas, and Water Rate.....	273 6 4	697 15 2	941 3 0	102 12 8	110 13 4	309 5 0	220 0 0	486 0 11	486 0 11
Soap, Soda, Candles, Wood, &c.	0 0 0	0 0 0	224 13 8	0 0 0	0 0 0	16 10 0	38 0 0	46 0 0	46 0 0
Bedding and Linen	0 0 0	0 0 0	241 17 4	221 3 10	0 0 0	55 0 0	134 0 0	155 19 9	155 19 9
Furniture, Barthenware, Ironmongery, and Turnery	0 0 0	650 19 11	149 7 10	131 4 10	0 0 0	90 0 0	124 0 0	68 12 11	68 12 11
Drugs.....	297 14 10	1051 11 2	556 1 6	212 12 0	275 18 2	408 18 1	881 0 0	479 8 7	479 8 7
Dispensary Sundries	36 5 5	54 15 4	99 8 6	398 4 11	737 0 2	55 0 0	35 0 0	13 18 7	13 18 7
Surgical Instruments	68 12 8	551 11 2	473 3 6	131 7 6	58 8 0	87 0 0	59 0 0	149 6 0	149 6 0
Wine and Spirits	—	—	—	—	—	—	—	—	—
Salaries of Officers.....	—	—	—	—	—	—	—	—	—
Wages of Porters and Servants.....	—	—	—	—	—	—	—	—	—
Wages of Nurses, Extra Nurses, and Scourers ..	—	—	—	—	—	—	—	—	—
Miscellaneous Expenses	—	—	—	—	—	—	—	—	—
Total cost of Maintenance for 1868.	£3912 13 2	£13856 6 10	£14441 1 0	£2024 8 3	£951 16 2	£4140 8 3	£5443 0 0	£5626 11 1	£5626 11 1
Less cost of Out-Patients	381 8 0	0 0 0	0 0 0	235 2 0	58 17 0	269 4 0	298 17 0	427 8 0	427 8 0
Total cost of In-Patients	£3531 5 2	£13856 6 10	£14441 1 0	£1789 6 3	£892 19 2	£3881 4 3	£5144 3 0	£5199 3 1	£5199 3 1
Average cost of each Bed occupied	29 8 6	31 2 9	35 18 5	33 15 2	37 2 4	34 13 1	38 19 4	31 17 11	31 17 11
Average cost of each In-Patient	2 3 4	2 12 1	3 6 8	1 16 7	4 1 5	3 0 8	3 1 4	3 3 1	3 3 1
Proportion of In-Patients admitted to each Bed occupied	—	—	—	—	—	—	—	—	—

d Including board of Officers, Servants and Nurses.
e Not including board.

f This Hospital
g Including
h 1081 of these patients were treated in
i Not including board.
j Not including Trusses.
k 1081 of these patients were treated in
l Not including board.

	Infrmary.	Glasgow.	Edinburgh.	Paisley.	Hereford.	Leeds.	General.	Infrmary.	Infrmary and Fever House.
Number of Beds.....	260	583	554	160	84	140	137	204	163
Average Number of In-Patients Resident, daily, throughout the Year ..	120	445	402	53	51	112	132	168	1648
Number of In-Patients admitted during the Year ..	1625	5314	4380	978	465	1279	1677	1648	8548
Number of Out-Patients and Casualties	7628	—	—	4702	1177	5184	5977	8548	—
Number of Lying-in Cases Attended ..	—	—	—	—	—	—	—	—	—
Cost of Provisions (including Ale and Porter).....	£1654 5 11	£7358 8 4	£7001 4 0	£850 14 3	£736 8 7	£1694 0 0	£2269 0 0	£2512 16 11	£2512 16 11
Washing	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	107 0 0	43 0 0	0 0 0	0 0 0
Coals, Gas, and Water Rate.....	273 6 4	697 15 2	941 3 0	102 12 8	110 13 4	309 5 0	220 0 0	486 0 11	486 0 11
Soap, Soda, Candles, Wood, &c.	0 0 0	0 0 0	224 13 8	0 0 0	0 0 0	16 10 0	38 0 0	46 0 0	46 0 0
Bedding and Linen	0 0 0	0 0 0	241 17 4	221 3 10	0 0 0	55 0 0	134 0 0	155 19 9	155 19 9
Furniture, Barthenware, Ironmongery, and Turnery	0 0 0	650 19 11	149 7 10	131 4 10	0 0 0	90 0 0	124 0 0	68 12 11	68 12 11
Drugs.....	297 14 10	1051 11 2	556 1 6	212 12 0	275 18 2	408 18 1	881 0 0	479 8 7	479 8 7
Dispensary Sundries	36 5 5	54 15 4	99 8 6	398 4 11	737 0 2	55 0 0	35 0 0	13 18 7	13 18 7
Surgical Instruments	68 12 8	551 11 2	473 3 6	131 7 6	58 8 0	87 0 0	59 0 0	149 6 0	149 6 0
Wine and Spirits	—	—	—	—	—	—	—	—	—
Salaries of Officers.....	—	—	—	—	—	—	—	—	—
Wages of Porters and Servants.....	—	—	—	—	—	—	—	—	—
Wages of Nurses, Extra Nurses, and Scourers ..	—	—	—	—	—	—	—	—	—
Miscellaneous Expenses	—	—	—	—	—	—	—	—	—
Total cost of Maintenance for 1868.	£3912 13 2	£13856 6 10	£14441 1 0	£2024 8 3	£951 16 2	£4140 8 3	£5443 0 0	£5626 11 1	£5626 11 1
Less cost of Out-Patients	381 8 0	0 0 0	0 0 0	235 2 0	58 17 0	269 4 0	298 17 0	427 8 0	427 8 0
Total cost of In-Patients	£3531 5 2	£13856 6 10	£14441 1 0	£1789 6 3	£892 19 2	£3881 4 3	£5144 3 0	£5199 3 1	£5199 3 1
Average cost of each Bed occupied	29 8 6	31 2 9	35 18 5	33 15 2	37 2 4	34 13 1	38 19 4	31 17 11	31 17 11
Average cost of each In-Patient	2 3 4	2 12 1	3 6 8	1 16 7	4 1 5	3 0 8	3 1 4	3 3 1	3 3 1
Proportion of In-Patients admitted to each Bed occupied	—	—	—	—	—	—	—	—	—

For patients only.	Including board.	Including Trusses and Splints.
8-7	8-6	11-2
31 2 10	38 17 0	36 18 4
3 11 3	4 10 4	3 5 1
5606 3 9	4662 1 0	4338 0 10
660 4 0	94 7 0	304 6 0
6266 7 9	4756 8 0	4642 6 10
1441 6 3	504 12 1	440 5 4
458 3 6	853 0 8	890 11 11
298 5 0	495 0 0	88 0 0
232 17 1	100 8 3	189 13 8
141 17 4	44 17 6	24 9 3
77 9 10	294 2 7	192 19 6
505 18 3	440 19 11	778 15 7
0 0 0	158 16 6	273 13 3
0 0 0	150 4 9	145 10 3
0 0 0	0 0 0	55 2 5
295 3 5	344 12 4	295 3 6
63 9 2	0 0 0	86 14 8
2751 17 11	2455 18 1	1877 8 9
2449 18 1	2538 16 6	2538 16 6

Board of Officers, Servants and Nurses.	Including Mechanical Aids.
9-2	8-0
42 5 6	29 11 6
4 10 6	3 13 10
5263 5 2	4081 17 11
5489 15 2	5208 19 11
226 10 0	1127 2 0
555 14 3	633 0 8
433 14 3	422 11 10
222 1 0	488 14 4
460 0 0	209 16 8
127 2 0	151 12 5
16 1 8	107 10 6
81 7 4	636 11 6
312 11 3	0 0 0
291 17 6	153 6 6
72 10 6	0 0 0
356 2 4	359 18 6
110 15 0	0 0 0
2449 18 1	2045 17 0

Not including board.	Including Trusses.
12-8	9-5
49 4 6	48 15 3
3 16 11	5 2 1
2805 16 10	3608 13 11
2884 13 10	3738 12 11
78 17 0	129 19 0
331 5 1	436 17 9
270 15 6	184 10 1
275 0 0	104 0 1
133 5 0	301 8 10
11 15 0	99 18 6
219 8 0	86 14 0
636 11 6	257 15 8
0 0 0	73 17 11
76 8 0	102 18 2
0 0 0	63 15 8
213 10 0	416 5 9
0 0 0	113 5 0
1320 4 9	1481 14 0

12-5	16-1
36 17 9	36 17 0
2 18 10	2 5 8
5681 5 10	7167 8 2
6 16 0	0 0 0
5688 1 10	7167 8 2
526 0 3	730 11 8
911 10 0	1875 3 6
686 12 0	996 10 8
332 16 3	237 4 0
150 18 2	209 14 7
408 8 8	285 12 5
253 1 2	534 11 4
21 0 0	57 9 6
398 2 9	494 18 1
0 0 0	0 0 0
1999 12 7	1745 12 5

COMMENTARY.

THE subject of Hospital expenditure is undoubtedly one of great public importance. Vast sums of money are annually subscribed for the maintenance of our Hospitals, and crowds of deserving cases are almost daily turned away from the doors of these institutions, owing to a want of room. It therefore, I think, becomes a duty towards those who so liberally contribute to the necessities of their suffering fellow creatures, as well as to those for whose benefit this money is subscribed, to ascertain, by enquiry and investigation, whether the funds placed at the disposal of our different Hospitals are disbursed in such a manner as to insure the largest amount of relief being obtained for the outlay incurred.

In prosecuting an investigation of this nature the most conclusive mode of arriving at a result would naturally be, in the first place, to ascertain what the cost of each bed and patient ought to be, and then to see how far this agreed with the statistics of our different Hospitals; but unfortunately, the views entertained in regard to the requirements of the sick differ so greatly, that such a conclusion could not be arrived at with any probability of its meeting all cases; and consequently the only course left is by comparing the actual cost of our different Hospitals, to ascertain what may be considered a fair average expenditure, and so form an opinion of the manner in which the different institutions are conducted.

With this view, some statistics of Hospitals were prepared by me during 1868, under the authority of

the Weekly Board of St. Mary's Hospital, and having been printed, were circulated to some extent ; but being limited almost exclusively to London Hospitals, and being open to objection as showing the result of one year's working only (that for 1867), I thought that by preparing a similar table of statistics for the following year, and adding to it the statistics of our different Provincial Hospitals for the same period, some interesting information might be obtained, whereby the subject of Hospital expenditure might be profitably considered.

The suggestion having met with the approval and sanction of the Weekly Board of St. Mary's, I applied to sixty-two different Hospitals for statistical information, which in a large number of instances was most readily and kindly supplied, and with the means thus furnished, and the aid of annual reports, and other sources, I was enabled to compile the accompanying tables, showing the working expenses of forty-six institutions for the year 1868.*

A consideration of these tables will, I think, prove the desirability of having our Hospital expenditure fully investigated ; it being impossible satisfactorily to reconcile the varying results shown, especially when it is borne in mind that such items as pensions, collector's commission, and building and extraordinary repairs, have, as far as possible, been carefully excluded from the expenditure given, as being calculated to operate unfairly when comparing the working expenses of different institutions.

With regard to the London General Hospitals, it may be remarked that much of the variation of cost observable in 1867, has disappeared in 1868, the cost

* The following Hospitals were applied to ; but did not supply any information :—

London : St. Thomas's, Great Northern, Metropolitan Free, Royal Free, Small Pox.

Provincial : Bath Royal United Hospital, Royal Berkshire Hospital, Bristol Royal Infirmary, Devon and Exeter Hospital, Derbyshire Infirmary, Liverpool Northern Hospital, Liverpool Southern Hospital, Manchester Royal Infirmary. Portsmouth Hospital, Salop Infirmary.

Scotland : Greenock Hospital.

of each occupied bed in the following Hospitals for the latter year being as follows:—

St. George's	£56	18	9
St. Mary's	57	11	1
St. Bartholomew's	58	0	4
London	58	13	8
King's College	59	6	4
Charing Cross	59	14	9

When we consider that economy, as far as practicable, is exercised by most of our governing bodies, and find that six of the London Hospitals are worked so closely as these figures show, it may, I think, be almost inferred that under present circumstances, a bed in a Metropolitan Hospital can hardly be maintained at a less cost than about £58, some slight variation being naturally due to a difference in arrangement, and other local causes. It is true that we find the beds at the Westminster Hospital do not cost quite £40, and at Guy's they are maintained for less than £48, while at University College Hospital £77 is required for the maintenance of each bed. Such variations as these, I confess are somewhat puzzling, and are not easily explained, even by a reference to the different items of which the total cost of each institution is composed.

The average cost of each in-patient treated in our London Hospitals, bears a very unequal proportion to that of the beds, and is of course due to the duration of the residence of the patients in the wards. At Guy's, where the beds are maintained for £47 18s. 7d., each in-patient costs £4 18s. 9d., while at St. Mary's, where the beds average £57 11s. 1d., the cost of each in-patient is only £4 10s. 11d. Anyone acquainted with the working of the latter institution will not, I think, accuse the Medical Officers of discharging their patients too quickly; and the discrepancy must therefore, I suppose, be due to the greater proportion of chronic cases treated in the larger Hospital.

The statistics of special Hospitals which I have been able to obtain, furnish fair specimens of the

working of those institutions, the most remarkable being the Cancer Hospital, where the beds cost £123 each, and every in-patient, on an average, £22.

On referring to the Provincial Hospitals, we find some very strange results, the beds in some costing nearly, and in some instances quite, as much as in the average London Hospitals; while others are maintained at an expenditure of under £30 per bed. There are many causes which should lead to a Provincial Hospital being maintained for less than a London one; the cases in the latter are, as a rule, more serious, and it is well known that the treatment of disease in a large city is more expensive than in the country; but making allowances for these circumstances, we find a large difference unaccounted for. On referring to the items of expenditure for an explanation, it is at once apparent that one great source of economy is in the nursing, which is most disproportionately small, as compared with this item of expense in our Metropolitan Institutions; it therefore, I think, follows as a matter of course, either that our London Hospitals are over nursed, or that in the Provincial ones sufficient provision is not made for this important aid to medical skill; that the former is not the case is, I fancy, quite evident to anyone conversant with the wards of the London Hospitals; and hence it would seem that the nursing in many of the country Hospitals cannot be efficiently conducted. The salaries and wages form another source of economy in the country Hospitals, and the adoption of a simpler and cheaper diet than that usually given in London, and the less need for stimulants, naturally leads to a smaller annual expenditure. These points, however, ought to affect all country Hospitals alike; and yet we find the cost varying in some instances as much as 40, and even 50 per cent. Surely such a disparity as this ought not to exist.

Unfortunately, we have no means of ascertaining with accuracy the precise cause of this disparity; the sum returned under the head of provisions generally

includes not only the patients' food, but also the board of the nurses, that of the household, and probably part of that of the laundry people; the proportion which ought to be debited under each of these heads not being shown, we are not only ignorant of what it has cost to feed the patients, but are equally at a loss to know how much the nursing has cost, what expense has been incurred for officers and servants, and the cost of washing, the last item being not only mixed up with the provisions, but adding to the confusion, by forming part also of the wages and fuel. With such a system, if system indeed it can be called, how can we ever expect to have our Hospital statistics brought into an intelligible shape? and how difficult it must be for the governing bodies themselves to judge of the working of their respective institutions. In the endeavour to check expenditure, enquiries are frequently made as to the number of eggs consumed in different Hospitals, or of the quantity of beef tea, milk, or other articles ordered, these enquiries are doubtless useful in their way; but the chief point to ascertain ought, I think, to be the total cost at which the patients are fed; for if this amount proved a moderate one, it would matter but little of what the different articles of diet consisted. Were all Hospitals to supply this information, we should be able to judge of the expenditure under that head, of any particular institution, and to institute enquiry when we found our own exceeding the average. The same would apply to other important items, such as nursing, salaries, wages, and washing, all of which are now, for the reasons named, more or less enveloped in mystery. The only reason that I can imagine for any objection being raised to a reform in rendering our Hospital accounts, is that it would entail a little extra trouble; but surely for so important an end this ought to be cheerfully undertaken. I can answer for it, that at St. Mary's we find no difficulty in separating our different items of expenditure, and it would of course prove equally easy elsewhere.

It will be seen that, in calculating the cost of the

out-patients, I have adhered to my former plan of allowing an uniform rate of 1s. per head, as representing the expense incurred in administering this mode of relief; I have however made exceptions in such cases as the Cancer and Consumption Hospitals, and the Margate Infirmary, as their out-patients either attend for long periods, or receive more expensive medicines than those given to the ordinary class of cases; but, with these exceptions, I have seen no reason to depart from the rule laid down.

In conclusion, I would submit that the necessity for adopting a more intelligible system of accounts is shown by the statistics now collected. We are all working with the same object in view, economy and efficiency is the aim of all, and this can best be obtained by a comparison of our respective efforts. To enable us to do this, however, with any chance of a really practical result, we must be able to show the different important items of expenditure under clear and distinct heads. That this can be easily accomplished I am in a position, from long personal experience, to affirm; and it needs but the approval and sanction of our different governing bodies to gain this desirable object, and to render the study of Hospital expenditure at once easy and instructive.



